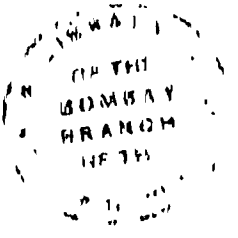
Report on the Administration of the Salt Department of the Bombay Presidency (excluding Sind and Aden)

For the year 1925-26



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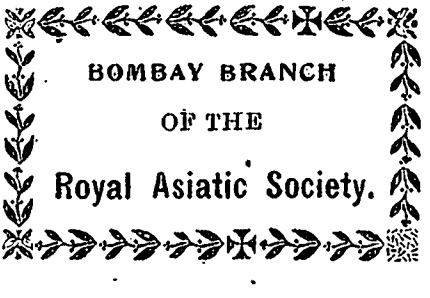

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No. 46-5.

From

R. L. SINCLAIR, Esq.,

Collector of Salt Revenue, Bombay; ..

To

The SECRETARY,

Central Board of Revenue, Simla.

Poona, 4th August 1926.

Sir,

I have the honour to submit the Annual Report on the administration of the Bombay Salt Department for the year 1925-26.

2. **Personnel of the Department.**—Mr. G. L. MacGregor, I.C.S., was in charge of the Department throughout the year.

3. **The Supervising staff.**—The supervising gazetted staff remained unchanged, consisting of 5 Superintendents of Salt Revenue, 1 Chief Account Officer and 1 Superintendent of Lights.

4. **Changes in the Department.**—The principal feature of the year under review was the transfer of the control of the Department from the Local Government to the Central Board of Revenue, with effect from the 1st January 1926, for which purpose the Salt Law Amendment Act XXII of 1925 was enacted.

The Collector of Salt Revenue, however, continues to be under the control of the Local Government for the purposes of the administration of the

(*a*) Indian Ports,

(*b*) Landing and Wharfage Fees, and

(*c*) Merchant Shipping Acts at the outports in the Presidency proper which are in his charge.

The changes made in the establishment were—

(*a*) the revision of pay of the Deputy Accountant and Cashier and conversion of 2 appointments of clerks into those of Supervisors on higher scale of pay, in the Chief Account Office of Customs, Salt and Opium, the extra cost being met by the reduction of 2 appointments of clerks in the same office.

(*b*) the entertainment of two Nakedars—one new appointment on Rs. 85—5/2—100 having been created and the other on Rs. 30—5/2—80 made available from the existing strength for the two new Land Customs Stations established at Netarda and Ain on the Goa Frontier for collection of duty.

(*c*) the creation of posts of a mason and a carpenter on Rs. 30 each per month at Castle-Rock to look after departmental buildings there and on the Goa Frontier.

The practice of debiting one-tenth of the total expenditure of the Department to "1 Customs" was discontinued with effect from 1st April 1925.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1924-25 being given for comparison :—

	1924-25.	1925-26.	Increase.	Decrease.
1. Number of supervising officers	7	7	...	...
2. Number of subordinate establishment	5,178	5,179	1	...
3. Number of Talukas	31	31	...	...
4. Number of salt-works	422	420	...	...
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,31,73,475	1,07,38,844	...	24,34,631
6. Number of maunds of salt delivered free and at nominal rate of duty	6,79,344	7,09,284	29,940	...
7. Number of maunds of salt excised, imported or delivered free or at nominal rate	1,38,52,819	1,14,48,128	...	24,04,691
8. Total Revenue	1,65,52,989*	1,44,65,561	...	20,87,428
9. Number of offences enquired into	92	43	...	49

* The figure differs from that given in the report for 1924-25 owing to subsequent adjustment.

6. **Financial Results.**—The financial results of the last year's administration compared with those of the previous year are exhibited below :—

Year.	Gross receipts.	Expenditure.		Refunds.	Total expenditure and refunds. (Cols. 3A, 3B, 4).	Net receipts (Col. 2—Col. 4).	Percentage charges on net receipts (Cols. 3B to Col. 6).
		Manufacture charges.	Supervision charges.				
1	2	3A	3B	4	5	6	7
							Rs. A. P.
1921-22 .	1,18,03,512	9,11,826	26,48,914	4,29,470	39,90,250	1,14,07,053	23 1 7
1922-23 .	1,40,10,523	8,34,424	26,06,880	30,43,037	64,84,291	1,15,67,486	23 8 6
1923-24 .	2,10,40,558	9,25,687	23,44,041	2,08,777	34,78,505	2,14,31,781	10 15 0
1924-25 .	1,07,30,865*	7,50,748*	23,90,050*	1,83,816	33,24,614*	1,05,52,989*	14 7 0
1925-26 .	1,46,08,606	3,83,850	25,94,943	1,43,045	31,21,837	1,44,65,561	17 15 1

*The figures differ from those given in the report for 1924-25 owing to subsequent adjustments.

The percentage charges on the gross receipts during the year under report show some increase which is due to the discontinuance of the practice of debiting 1/10th share of the total expenditure of the Department to "1 Customs". Had this change been not effected the percentage charges on gross receipts would have worked out to Rs. 19-12-2, i.e., slightly less than what it was during the previous year.

7. **Salt, General Sources of supply.**—The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified as follows :—

(1) Baragra or Rann Salt made from brine wells on the edge of the Lesser Rann of Cutch in the Salt works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factories at Dharasna and Chharwada at the southern end of the Gujarat Coast near Bulsar are both Government property and worked departmentally. The other salt works, with three exceptions, are grouped within a radius of 30 miles of Bombay City. Those which are Government property are leased to private individuals for working; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt works in Goa territory. Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", i.e., to the States of Travancore and Cochin; and free of all duty in limited quantities for domestic consumption, to the States of Cambay and Radhanpur and the Estates of Patri and Jhinjuvada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station. Under the agreement with the Janjira State it receives salt free of duty at the rate of 12 lbs. per head of population.

Baragra Salt.

8. **Produce.**—The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A. The quantity in stock on 1st July 1925 was 74·5 lakhs maunds compared with 91·9 lakhs of maunds on the same date in the previous

year. The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons :—

Salt works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the new extension) .	1924-25	245	11,39,469	4,650	6,778
	1925-26	207	9,81,549	4,741	7,640
Udu	1924-25	107	4,21,662	3,940	5,898
	1925-26	93	5,25,161	5,646	7,905
TOTAL .	1924-25	352	15,61,131	4,435	6,778
	1925-26	300	15,06,710	5,022	7,905

The production of salt continued to be restricted owing to large stocks in balance. Salt was produced in 300 pans which were most favourably situated as regards brine supply.

In the Kharaghoda agar brine was let into the first pan on 20th October and into the last pan on 18th November 1925. In the Udu agar the earliest and the latest dates were 20th October and 17th November respectively. The first pan was cleared on 5th March and the last on 2nd April 1926 in the Kharaghoda agar, the corresponding dates in the Udu agar were 8th March and 6th April 1926 respectively. The manufacturing season thus extended as a whole from 20th October 1925 to 6th April 1926, compared with a total period of from 6th November to 25th April in the previous year.

The duration of the manufacturing season was thus shorter than the previous one by 2 days while the number of pans worked were decreased by 52. The produce also shows a decrease of 54 thousand maunds below that of the season of 1924-25. It was purposely restricted to 15 lakhs of maunds in order to get rid of the large accumulated stocks. The average yield per pan showed an improvement, viz., 5,022 maunds against 4,435 maunds during the previous year. A portion of the crop was affected owing to untimely rain on two occasions during the manufacturing season—once in November 1925 and again in January 1926, in consequence of which about 1/3rd of the crop was smaller grained.

9. **Storage.**—Storage commenced on 15th April 1926 and ended on 3rd May, 15·06 lakhs of maunds of salt having been brought into store in 19 days compared with 15·61 lakhs of maunds in 21 days in 1925. The average quantity of salt stored per day this season was 79,300 maunds against 74,339 maunds during the previous season. There being sufficient space all salt was stored, as during the previous year, in the closed and open overhead stores. There was, therefore, no need to form a heap, which saved time.

labour and money. As usual 1,94,062 maunds of newly manufactured salt were issued to traders without being stored, during the storage operations, against 1,13,440 maunds so issued last year. The Railway authorities supplied the required number of engines and trucks. The total quantity of salt in the stores on 30th June 1926 was estimated at 63,13,039 maunds exclusive of 14,38,555 maunds stored at Kuda.

The storage operations were successfully carried out within a record time, for which the establishment at Kharaghoda deserves great credit.

The cost of storage further decreased from Rs. 559 per lakh of maunds of salt in 1924-25 to Rs. 387 in the year under report, due to the precautions taken to economise expenditure. The average load of a wagon this year was maintained at 192 maunds against 183 during the preceding year.

Hand trolley and planks were not utilised at all this year for heaping salt from the pans by the side of Railway sidings at the salt works, the labourers preferring to do so by headloads.

10. **Sales.**—The issues on payment of full duty during the financial year 1925-26 amounted to 23,56,870 maunds compared with 30,99,684 maunds in 1924-25, and 15,24,932 maunds in 1923-24. The figures for 1924-25 were above the normal as a reaction from the preceding year's figures which had fallen considerably owing to the doubling of the rate of duty on salt. The issues for 1925-26 were, however, somewhat below normal, due to a general depression in trade, and tightness of the money market.

If the sales for the manufacturing seasons—July to June—are compared those for the current season show a slight increase from 24·1 lakhs maunds for the season of 1924-25 to 25·67 lakhs maunds for the current season 1925-26 and are almost equal to the issues for 1923-24 season, *viz.*, 25·77 lakhs maunds.

No refund of duty and cost price in respect of indents received was granted during the year, while such refund was made in respect of indents for 1,350 maunds during the previous year. Indents for 1,14,300 maunds were awaiting compliance on 31st March 1926 against 99,360 maunds on the same date last year.

11. The manner in which issues of Baragra salt were distributed during the financial year is shown in Appendix B. The amount of salt removed to places beyond the Presidency was 69·6 per cent. of the total issues as compared with 75·7 per cent. in 1924-25 and 60·73 per cent. in 1923-24. The decrease this season was due as stated above to general trade depression.

12. **Through Booking System.**—For payment of duty and cost price of salt, traders availed themselves of 25 treasuries that is the same number as during the last year.

The following statement shows how the different systems of payment of duty and cost price for Baragra salt have worked during the year compared with the previous year :—

Names of places at which duty and cost price were collected.	1924-25.	1925-26.
	Mds.	Mds.
Headquarters Office, Bombay, Main-Salt Stores, Kharaghoda and Broach Custom House	13,35,538	5,70,748
Treasuries beyond the Presidency (including the figures of Ahmedabad Treasury within the Presidency) . . .	12,78,480	10,74,720
Stations on the Indian Midland Railways (G. I. P. Ry.) .	...	...
Total .	26,14,018	16,45,468

13. **Loss and wastage.**—The quantity of salt written off as loss and wastage when the closed stores were emptied amounted this year to 6,941 maunds, while wastage amounting to 38,033 maunds was written off in the open stores and 35,000 maunds in the open heaps.

14. **Stocks at the end of the year.**—The quantity of Baragra salt in hand at Kharaghoda at the close of the manufacturing season was 63·13 lakhs of maunds (exclusive of 14·38 lakhs maunds at Kudal), compared with 74·54 lakhs of maunds at the end of the previous season. This reduction in stock is due entirely to reduced manufacture with a view to dispose of the large stocks still in hand.

The curtailed manufacture will be continued during the ensuing season.

15. **Cost price paid and advances made to the Agarias.**—Six hundred and forty-eight agarias were paid Rs. 2,11,880-10-9 at $2\frac{1}{4}$ annas a maund on 15,06,707 maunds of salt produced during the season. This works out at Rs. 327 per head, as against Rs. 275 paid last year, and Rs. 382 during the preceding year.

The total amount advanced to agarias as Tagai was Rs. 2,065 as against Rs. 2,670 paid during the previous year.

The following expenditure was incurred on the well being of the Agarias at the Pritchard Salt Works, Kharaghoda, during the year under report :—

Details.	Amount spent. Rs.	A.	P.
1. Maintenance of Khan Bahadur Ghulam Yasin School .	408	8	0
2. Assistance to Agarias in clearing the pans and heaping by the side of the rail	960	0	0
3. Repairs to Agaria line	288	0	0
4. Lighting charges in Agaria Lines	137	2	0
Total .	1,793	10	0

16. **Kharaghoda, new village.**—The rainfall at Kharaghoda during the year 1925 measured 14·77 inches against 19·89 inches in 1924

The population of the Government village at Kharaghoda was 3,267 against 3,299 in the previous year. The number of births was 84 or 25·71 per mille against 111 or 33·65 per mille in the preceding year. The number of deaths was 96 or 29·38 per mille against 99 or 30·01 per mille in 1924-25.

The number of patients treated at the dispensary was 4,688 against 5,435 in the previous year. The number of patients treated for malaria was 1,259 against 982 during 1924-25.

Kuda Salt.

17. 5,06,461 maunds of Kuda salt were taken over at the end of this year's manufacturing season in accordance with the agreement with the Dhrangadhra State.

The total quantity of salt taken over and stored at Kuda (inclusive of the two previous years' stocks) amounts to 14,38,555 maunds.

No sales have been effected yet for the reasons given in the last year's report. It is possible that Kuda salt may be issued to metre gauge destinations during the ensuing season, but this will have to be done at below the cost price to cover the additional railway freight for the extra lead of 53 miles.

Sea Salt.

18. **Produce.**—Both Dharasna and Chharvada Government sea salt works were worked during the season, but the produce was restricted to prevent over production. The Chharvada agarias were not entirely successful in producing light salt fit for Khandesh markets. But they have made a beginning and about 20,000 maunds of such salt was sold from the current season's stock before the termination of the season.

The Dharasna salt work was re-modelled this year as the old pans and the inner reservoirs and channels were all silted up. The work was done by the agarias themselves.

Of the 1,545 pans laid out in the re-modelled Dharasna salt work 1,446 pans were worked against 1,022 during the previous year. The production was 2·87 lakhs of maunds during the year under report compared with 1·54 lakhs of maunds in 1924-25. In the Chharvada salt works the same number of pans were worked as during the previous year, viz., 790 pans. The out-put was 1·10 lakhs against 1·25 lakhs of maunds during the preceding season. The Dharasna and Chharvada salt works on the whole produced 3,97,320 maunds against 2,78,964 maunds last year. The produce was purposely restricted to less than 4 lakhs maunds in order to reduce the stocks in hand.

The Konkan salt works including those at Shiroda and Sanikatta produced 99·57 lakhs of maunds of salt against 77·44 lakhs maunds in the previous season, or an increase of 22·13 lakhs of maunds. The increase was due to a favourable manufacturing season, the rains having held off till late in June. The produce would have been even greater but for heavy showers of rain during the first and last weeks of January which retarded manufacturing operations during the early part of the season. The late setting in of the monsoon however made up the loss of time at the beginning.

Of the 7 plots in the Bhandup salt works, three have been completely developed by the lessees, two have been nearly completed and will be perfected during the ensuing season, while two plots have remained untouched.

The lessees have invested large sums of money and the developed area is capable of producing much larger quantities of salt than that actually produced up-to-date but, for want of sufficient demand the lessees have been constrained to restrict manufacture, by keeping several pans fallow. For this reason the lessees are reluctant to touch the remaining two plots which means investing several lakhs of rupees.

The Nahur Preventive Station has been constructed near the Nahur goods siding for check weighment of salt from the salt works of both the lessees of the Bhandup salt works.

608 patients were treated at the departmental dispensary at Bhandup against 1,042 during the previous year, indicating that the anti-malarial measures taken have borne fruit, and the health of the establishment stationed at Bhandup is improving under the Medical Officer's care.

The B. B. and C. I. Railway having constructed a goods siding at Mira Road Station for the booking of salt from the neighbouring salt works, a Preventive Station was established at Mira, the establishment having been shifted from Sonagar Preventive Station which was placed in charge of a Nakedar, and posted at Mira. It will be necessary to construct buildings at Mira during the next fair season.

19. **Sales.**—The sales at sea-salt-works (excepting those at Dharasna and Chharvada) during the financial year were 83,49,287 maunds against 99,78,682 maunds in the preceding year, or a decrease of 16,29,395 maunds. The large increase in the removals during 1924-25 were due, as reported in the last year's report, to the reduction in the rate of duty on salt from 1st March 1924, which was followed by an unprecedented rush for the removal of salt. But as this period was followed by a lull in the market, and the 1924-25 season having terminated abruptly due to early setting in of rains, it was hoped that the 1925-26 season would open strong. This hope, however, was not realised. The demand for

salt had decreased, while there was keen competition among the merchants to dispose of their stocks at a price even below cost price. Only the quantity actually in demand was removed and as the traders did not anticipate any increase in the rate of duty on salt there was no speculation in the removals of salt this year.

As, however, the fair season protracted this year owing to the late setting in of the rains towards the end of June, the figures of removals for the seasonal year show an increase, 89,09,239 maunds having been removed during the 12 months ending 30th June 1926 against 81,08,582 maunds on the same date in 1925.

At the Dharasna and Chharvada salt works 4·08 lakhs maunds of salt were sold in the financial year under report against 4·28 lakhs during the previous year. The figures of removals during the manufacturing season, however show an increase. They are 4,32,822 maunds in 1925-26 against 3,82,548 maunds for 1924-25.

Appendix C shows the distribution of sea-salt. Two-thirds of the salt was removed to places beyond the Presidency. Removals to all the chief places beyond the Presidency where sea-salt is consumed, except "Foreign Malabar" show a falling off, mainly to Calcutta, the Central Provinces, and British Malabar, which showed decreases of 5,81,196, 2,17,487 and 4,47,399 maunds respectively. The removals to His Exalted Highness the Nizam's territories, Mysore and the "Rest of the Madras Presidency" also show a reduction but not to a marked extent. The reasons for the decrease in the removals have already been mentioned above.

The removals to "Foreign Malabar" show an increase of 41,010 maunds. But as these removals take place to Cochin and Travancore States on the recovery of a nominal duty of 3 pies per maund and are a source of danger to the salt revenue in transit, the increase in removals is not to be looked upon with favour.

During the financial year 72 per cent. of the salt produced in the salt works near Bombay was exported to places outside the Presidency as against 69 per cent. during the previous year.

20. **Loss and wastage.**—The loss and wastage returned at Dharasna and Chharvada were 7,347 maunds against 9,155 maunds during the preceding year. The loss and wastage at the other sea-salt works were 5,04,543 maunds against 5,31,425 maunds in the preceding year. The bulk of this was due to the destruction of unsaleable refuse salt for strengthening brine at the beginning of the manufacturing operations. It is the practice to show in the accounts the refuse salt destroyed, under the head 'Wastage'. In future the quantity will be shown under a separate head as "Salt destroyed".

21. **Stocks at the close of the season.**—The balance of salt in the sea-salt works including Dharasna and Chharvada on 30th

June this year was 59·34 lakhs of maunds against 54·33 lakhs on the same date last year. The stock is quite sufficient to meet the demand until the new stock comes on the market during the ensuing season.

22. **Cost price of salt.**—The cost price of salt at the sea-salt works as declared by the Shilotris in the applications for permits for the removal of salt ranged from 3 pies to 9 annas per maund compared with 3 pies to 8 annas 9 pies during the previous year. These prices are, unreliable. The prevailing selling prices of salt removed to Up Ghat places from Bhayandar, Dadar and Thana Preventive Stations varied from six to ten annas per maund (including freight from salt-work to the Preventive Station).

Imported Salt.

23. **Quantity and distribution of imported salt.**—The quantity and distribution of salt imported into the Presidency proper are given in Appendix D.

The quantity of Goa salt imported during the year was 3,25,064 maunds against 3,36,459 maunds in the previous year, the increase during 1924-25 being due to larger removals in April and May 1924 on the reduction of duty to Rs. 1-4-0 per maund. The small decrease during the year under review calls for no remarks.

Issues for Consumption.

24. **Issues of salt for consumption in the Presidency.**—The total quantity of salt issued and imported for consumption in the Presidency proper is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarat	1924-25	12,00,235	6,840,085	14·44
	1925-26	11,07,049		13·32
Konkan, Deccan and Southern Maratha Country . . .	1924-25	28,52,456	15,479,188	15·16
	1925-26	25,88,666		13·76
Total .	1924-25	40,52,691	22,319,273	14·94
	1925-26	36,95,715		13·63

The per capita issues for consumption in the Presidency proper have slightly decreased, as the removals of salt from the salt works on the whole have decreased.

25. **Market prices.**—The average market price of salt in each District in the Presidency proper is recorded in Appendix G.

The variations in the market prices during the year under report as compared with those for the previous year are too trivial to need any comments. The prices have now stabilized to their minimum.

Revenue and Expenditure.

26. The receipts and expenditure of the Salt Department for the year compared with the figures for the preceding year are shown in detail in Appendix H. An explanation of the variations noticeable in the chief items on both sides of the accounts is given below.

27. **Items of decrease in revenue.**—All items of revenue except "Excise duty on salt at nominal rates" and "Fines and forfeitures", show a considerable falling off owing chiefly to an all round reduction in the issues of salt for the reasons already mentioned above and also in the imports of salt from outside places. "Cost price of salt supplied to fish-curers" shows a decrease of Rs. 17,475 owing to lesser issues of salt from fish-curing yards due to an unfavourable fishing season. "Other items" show an abnormal decrease of Rs. 39,660 due to the appearance in the accounts for 1924-25 of two unusual items, *viz.*, (1) the recovery of Rs. 10,704 from the Provincial Government on account of pay and allowances paid to an Inspector, Salt Department, while on deputation in connection with the operations against the dacoits in Palanpur agency, and (2) the adjustment of Rs. 22,999 through the Exchange Account with the B. B. & C. I. Railway on account of excess supervision charges levied for providing marshalling sidings and the overhead bridge extensions at Kharaghoda.

28. **Items of increase in revenue.**—Larger removals of salt to Cochin and Travancore States account for the increase of Rs. 851 on account of "Excise duty on salt at nominal rates". "Fines and forfeitures" show an increase of Rs. 559 due to fines levied departmentally in important Sea and Land Customs and Salt cases.

29. **Items of increase in expenditure.**—The chief items which show an increase in expenditure are—

(1) Pay of supervising staff—Rs. 12,866;

(2) Travelling allowance—Rs. 17,138;

(3) House rent allowance—Rs. 2,639;

(4) Clothing charges—Rs. 12,023;

(5) Office expenses and Miscellaneous—Rs. 1,368.

The increase in item (1) above is attributable to—

(i) inclusion under the head of "Passage Pay" for the Collector of Salt Revenue;

(ii) payment of personal pay of Rs. 300 per month to the Superintendent of Salt Revenue, Goa Frontier, Kanara. The expenditure is contributed by the Provincial Government;

(iii) payment of leave-salary to a Superintendent of Salt Revenue, in India;

(iv) increments earned by certain gazetted officers in the time-scale of pay.

The increase in item (2) is partly due to the adjustment under the head of the amount on account of "Horse allowance" granted to the Northern Frontier Mounted Force which was hitherto treated as "Pay", and partly to the increased rates of "Horse allowance" which had to be granted to the Inspectors and the mounted force on the Northern Frontier due to famine conditions in Gujarat. On the other hand the grant under "travelling allowance" was found insufficient in spite of the fact that it was supplemented and officers' touring had to be restricted to prevent an excess.

The arrear payment of "Compensatory allowance" to the Collector of Salt Revenue, due for 1924-25, together with the allowance for 1925-26 during the year, contributed to the increase under item (3) above.

Owing to insufficient grant all the peons' clothing could not be renewed during 1924-25. For this reason there was a larger expenditure under item (4)—"Clothing to menials" during 1925-26 during which year, warm clothing to a large number of men was renewed after a number of years.

Item (5) shows a small increase due partly to the higher prices of medicines supplied to the Kharaghoda dispensary owing to the levy of customs duty on Government stores by the cancellation of the proviso to section 20 of the Sea Customs Act and partly due to payments made to the Local Government Press for the supply of the Bombay Government Gazette to the officers of the Salt Department.

30. **Items of decrease in expenditure.**—The small increase in expenditure noted above was more than counterbalanced by a large reduction in expenditure under the following heads :—

Pay of subordinate staff showed a decrease (Rs. 22,623) due to vacancies in the clerical and menial staff kept unfilled for some time as a measure of economy. The correct classification of Local, Temporary and Provisional allowances paid to the School and medical establishments at Kharaghoda, under the head "Pay of

establishment" instead of under "Local allowance", as was hitherto done, accounts for a saving of Rs. 3,643 under the latter head. Owing to lesser removals of salt, traders did not work on Sundays and holidays for which reason the payment of "overtime fees" to the establishment showed a reduction of Rs. 10,894. "Boat stores and Repairs" showed a decrease of Rs. 18,740 in consequence of measures taken to economise expenditure on the annual outfit of boats and barges in the Department. Owing to a great reduction in the produce of salt at Kharaghoda in order to lessen the stocks in hand the expenditure under "Salt purchase and freight on account of Baragra salt" showed a further decrease of Rs. 3,55,313 during the year under report. Lesser purchases of salt for being stocked at the fish-curing yards due to a lower demand on account of unfavourable fishing season account for a reduction in the expenditure by Rs. 13,004 under "Purchase and freight for fish-curing yard salt". "Clothing to crews" shows a decrease of Rs. 1,950 due to favourable rates obtained by calling for tenders. "Law charges" show a reduction of Rs. 4,366 as in 1924-25 there was a larger expenditure under the head in connection with the defence of the Bhandup land suits. "Contract Contingencies" and "Petty Construction" being items of contract grant, the small savings of Rs. 3,765 and Rs. 4,037 respectively will be carried forward to the remaining years of the current quinquennial period.

Miscellaneous.

31. The number of fish-curing yards at which business was transacted during the year under report remained unchanged, *viz.*, 33.

32. Appendix J shows in detail the transactions at all the yards during the year contrasted with those in the previous year. The total quantity of fish brought to be cured was 2,26,351 maunds against 3,06,035 maunds or a decrease of 79,684 maunds. This large decrease has occurred after a successive increase for three years, viz., of 12,948 maunds in 1922-23, 49,061 in 1923-24, and 25,036 in 1924-25. The set-back thus caused has brought the figure of quantity of fish brought to be cured, viz., 2,26,351 maunds, very near the figure of 1921 which stood at 2,18,990. The decrease occurred at the yards situated both in the Ratnagiri and Kanara Districts, 1,55,567 maunds as against 2,01,054 maunds of fish in the preceding year having been brought to be cured at the yards in the former District and 70,784 maunds as against 1,04,981 maunds in the previous year at those in the latter District.

The main reason attributable to the lesser catches of fish during the year was the prevalence of strong winds during the best period of the fishing season.

The financial results of the working of the yards in both the Districts during the year under review show a net loss of Rs. 9,117. This is partly due to lesser transactions at the yards and partly to the need for incurring inevitable expenditure on extraordinary repairs to the yards and the re-building of salt kothars at Vengurla and Purnagad.

The issue price of salt at the yards continued at 14 annas per maund during the year under report.

33. Some fishermen of Dabhol, Ratnagiri, Jaitapur, Kodar, Mallukurva and Manki yards availed themselves of the concession of taking salt out to sea for preserving their catches. The quantity issued for this purpose was 1,639 maunds as against 1,872 during the preceding year.

34. The details of offences under the salt laws during the year in each of the Divisions have been given in Appendix K. The number of cases in the Northern Division was 5 against 10 in the preceding year. In the Central and Southern Divisions also the number of cases declined from 82 to 38. A majority of the cases detected were of a petty nature. However there were several attempts at gang smuggling in Belapur, Panvel, Shewa and Pen salt works, and special preventive measures had to be adopted by concentrating the guarding, patrolling and supervising establishment at salt works exposed to smuggling. As a result of this one important gang smuggling case was detected in Pen taluka and 10 smugglers were arrested and were convicted by a Magistrate.

35. **Farms of Government salt works.**—The leases of the following Government salt works having expired they were released during the year under report for the periods shown against each on the most favourable terms :—

(1) "Shenva" salt work in Uran taluka, leased to Mr. Abdul Hamid Mahomed Hussain for a period of six years commencing from 1st October 1925 on an annual rental of Rs. 751.

(2) "Sonagar" salt work in Pen taluka, leased to Mr. Raoji Raghunath Fadke for a period of two years from 1st September 1925 on an annual rental of Rs. 600.

(3) Two salt pans in "Sambri" salt work, in Pen taluka were leased for a period of five years from 1st September 1925 for a rental of Rs. 5 in one instalment.

36. **Denatured salt.**—Denatured salt, for use as manure, free of duty at the flat rate of 13 annas per maund was issued from convenient custom houses, salt-works and fish-curing yards to the extent of 2,407 maunds during the year under report against 3,021 maunds in the previous year—486 maunds in the Thana

District, 121 maunds in the Kolaba District, 1,400 maunds in the Ratnagiri District, 215 in the Kanara District and 185 to the Savantvadi State subjects.

37. **Bitterns.**—29,823 cwts. 48 lbs. of refined Magnesium Chloride were removed from the Pioneer Magnesia Works, Kharaghoda during the year under report against 17,932 cwts. during the preceding year. The demand for this stuff has again increased, but owing to competition from Germany, the prices were very low.

Under the new arrangement with the Company, royalty amounting to Rs. 7,318-12-0 was recovered, being half the net profit made by the Company in their transactions for the calendar year 1925. The amount was paid in June 1926 and will appear in the next year's accounts.

Only 126 maunds 20 seers of refined salt were removed from the Refinery attached to the Pioneer Magnesia Works on payment of excise duty of Rs. 158-2-0, the corresponding figures for the previous year being 1,541 maunds and Rs. 1,926-4-0 respectively.

From the current financial year the Company has reverted to the previous arrangement of taking duty free salt for refining on the condition that it contributes towards the cost of guarding the Refinery, for the period it is working, and paying duty on the refined product, the reason being that it was found that the loss of duty on the wastage involved in refining salt was greater than the monthly contribution of about Rs. 75 for the guard.

38. **Industrial salt.**—The quantity of salt issued free of duty to Mills, Tanneries and Chemical Works amounted to 64,965 maunds against 80,552 maunds during the year under report. The reduction appears to be due to protracted Mill strikes in Bombay during last year.

39. **Water-supply.**—Owing to scanty rainfall in 1925, scarcity of water was keenly felt everywhere in the Department where no piped water supply or source of water supply in the vicinity exists.

On the Northern Frontier certain chaukis had to be kept closed and the posts of peons kept vacant, so also Sowars from the Northern section of the Frontier line had to be withdrawn and posted to the Southern section, for want of water for miles together from the chauki for man and beast alike. In the Jambusar Beat of the Broach District, special water arrangements had to be made for the supply of water to men posted at the out-posts.

In the Thana Range scarcity of water prevailed in Rai taluka and water had to be carted from a distance of 5 miles, the reservoir at Dharavi Hill having dried up. Major Pogson, the Bombay Government Water Diviner's advice was taken in April last. He

declared that it would not be possible to get potable water in this saline track. In the Belapur taluka water had to be supplied by means of carts earlier than usual.

The Uran water-supply scheme has not materialised yet as the water tapped from a bore was declared unfit for human consumption. Water had therefore to be supplied by means of carts as usual to the establishment stationed in Uran, Karanja and Shewa talukas.

The Shahapada water-supply scheme for Pen also failed and water had to be supplied by carts. The water finder's results being negative the proposal to sink bores in the compound of the Pen Sarkarkun's office was dropped.

40. **Duty on salt.**—The rate of duty on salt, *viz.*, Rs. 1-4-0 per maund remained unchanged during the year.

General Remarks.

41. The Department was transferred for the administrative convenience to the direct control of the Central Board of Revenue with effect from 1st January 1926.

42. The need for the splitting up of the charges of the Superintendents of Salt Revenue, Goa Frontier-Kanara and Kolaba-Ratnagiri which were formerly held by 4 Superintendents of Salt Revenue, into three charges is very great. At present the supervision work suffers greatly. Proposals to this end have been submitted to the Central Board of Revenue and it is hoped that the sanction of the Government of India will soon be received.

43. A duly registered Co-operative Credit Society was started for the benefit of clerks and menials on the Goa Frontier during the year under report and practically all the menials have joined the Society. The Society is working well under the guidance of the Superintendent, as President and a Managing Committee, and will undoubtedly prove most beneficial to the Menial Establishment in time to come. It not only enables its members to save a part of their pay but also keeps and delivers them out of the clutches of money-lenders as they are able to borrow from the Society at a low rate of interest. The inception of this Society originated with Mr. C. H. Fletcher, while he was in charge of the Goa Frontier. In course of time it will, it is hoped, also relieve Government, to a certain extent, of the burden of granting gratuities to the widows and children of men who die in service on the eve of retirement.

Besides the initiation of this Co-operative Credit Society for the men serving on the Goa Frontier, two other long-felt wants at Castle-Rock have been provided for which not only benefit officers, clerks and menials stationed at Castle-Rock from a health

giving point of view but are also highly appreciated by them. The first consists of a "Sports Club" which provides Tennis and indoor games for the officers and Hockey and Foot-ball for officers, clerks and menials. The second is the opening of a Library and recreation room for the clerical staff.

44. The work of the Department as a whole has been good. The type of recruit offering continues to be satisfactory.

I have the honour to be,

SIR,

Your most obedient servant,

R. L. SINCLAIR,

Collector of Salt Revenue, Bombay.

APPENDIX A.

APPENDIX'

Statement showing the Produce and Sales of Salt manufactured 1924-25 and

Taluka.	Year.	No. of Sazas.	No. of Salt Works.	Balance at the commencement of the year.	Produce.
				Mds.	Mds.
Baragara Salt,					
Kharaghoda	1924-25	3	3	91,90,057	15,61,131
	1925-26	2	2	74,53,945	15,06,710
Kuda	1924-25	...	...	5,05,205	4,26,889
	1925-26	...	...	9,32,094	5,06,461
Sea Salt.					(*a*)2,78,964
Dharasna	1924-25	2	2	5,39,937	(*b*) 18,070
	1925-26	2	2	4,45,268	3,97,320
Maroli	1924-25	1	1	12,898	10,284
	1925-26	1	1	7,442	15,965
Bassein	1924-25	7	29	5,25,772	13,33,448
	1925-26	7	29	5,45,472	16,21,218
Rai	1924-25	9	47	7,67,600	10,76,893
	1925-26	9	46	7,09,109	14,34,846
Trombay	1924-25	4	24	4,58,920	7,83,209
	1925-26	4	24	3,23,254	10,31,670
Bhandup	1924-25	3	5	1,60,912	3,23,199
	1925-26	3	5	1,17,472	4,57,509
Dadar	1924-25	3	17	2,83,659	7,01,878
	1925-26	3	17	2,39 583	8,21,171
Belapur	1924-25	5	18	5,63,784	6,06,148
	1925-26	5	18	3,38,939	7,94,524
Shewa	1924-25	7	39	9,73,883	15,22,399
	1925-26	7	39	10,19,360	16,23,808
Uran	1924-25	5	39	7,83,886	7,02,449
	1925-26	5	39	6,62,841	9,29,236
Karanja	1924-25	4	25	6,90,387	8,36,004
	1925-26	4	25	5,38,520	5,16,186
Pen	1924-25	4	26	3,11,684	2,33,340
	1925-26	4	26	2,67,897	3,22,453
Vengorla	1924-25	1	24	83,799	87,301
	1925-26	1	24	91,277	97,990
Sanikatta	1924 25	1	123	2,85,219	8,483
	1925-26	1	123	1,27,165	2,91,029
Total of Sea Salt	1924-25	56	419	64,42,340	80,22,969
	1925-26	56	418	54,83,599	1,03,54,925
Grand Total	1924-25	59	422	1,61,37,602	1,00,10,989
	1925-26	58	420	1,38,19,638	1,23,68,096

A.

in the Bombay Presidency for the manufacturing seasons of 1925-26.

Total of balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks
Mds.	Mds.	Mds.	Mds.	Mds.	
1,07,51,188	24,10,681	8,86,562	32,97,243	74,53,945	
89,60,655	25,67,590	80,026	26,47,616	63,13,039	
9,32,094	...	...	...	9,32,094	
14,38,555	...	...	...	14,38,555	
8,36,971	3,82,548	9,155	3,91,703	4,45,268	(*a*) Inclusive of the produce of the Chharwada Agar.
8,42,588	4,32,822	7,347	4,40,169	4,02,419	
23,182	14,649	1,091	15,740	7,442	(*b*) Gain on clearance of heaps.
23,407	13,405	24	13,429	9,978	
18,59,220	12,47,549	66,199	13,13,748	5,45,472	
21,66,690	14,53,407	55,885	15,09,292	6,57,398	
18,44,493	10,99,608	35,776	11,35,384	7,09,109	
21,43,955	12,69,187	37,092	13,06,279	8,37,676	
12,42,129	8,42,677	76,198	9,18,875	3,23,254	
13,54,924	8,96,837	67,951	9,64,788	3,90,136	
4,84,111	3,07,646	58,993	3,66,639	1,17,472	
5,74,981	4,00,793	44,576	4,45,369	1,29,612	
9,85,537	7,12,394	33,560	7,45,954	2,39,583	
10,60,754	7,40,898	30,602	7,71,500	2,89,254	
11,69,932	7,40,327	90,666	8,30,993	3,38,939	
11,33,463	6,48,935	59,411	7,08,346	4,25,117	
24,96,282	14,66,734	10,188	14,76,922	10,19,360	
26,43,168	16,25,794	52,684	16,78,478	9,64,690	
14,86,335	7,77,561	45,933	8,23,494	6,62,841	
15,92,077	8,25,798	60,467	8,86,265	7,05,812	
10,27,291	4,63,945	24,826	4,88,771	5,38,520	
10,54,706	5,53,629	25,053	5,78,682	4,76,024	
5,45,024	2,31,496	45,631	2,77,127	2,67,897	
5,90,350	2,82,885	40,020	3,22,905	2,67,445	
1,71,100	75,417	4,406	79,823	91,277	
1,89,267	86,479	4,328	90,807	98,460	
2,93,702	1,28,579	37,958	1,66,537	1,27,165	
4,18,194	1,11,192	26,450	1,37,642	2,80,552	
1,44,65,309	84,91,130	5,40,580	90,31,710	54,33,599	
1,57,88,524	93,42,061	5,11,890	98,53,951	59,34,573	
2,61,48,591	1,09,01,811	14,27,142	1,23,28,953	1,38,19,638	
2,61,87,734	1,19,09,651	5,91,916	1,25,01,567	1,36,86,167	

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX B.

Statement showing the distribution of Baragra Salt during the years 1924-25 and 1925-26.

Name of Province or District.	1924-25.	1925-26.	Increase or decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	8,27,550	5,08,950	−3,18,600
United Provinces	10,19,160	6,79,860	−3,39,300
Central India, Málwa and Rájputána . .	4,98,702	4,52,270	−46,432
Gwalior	2,319	...	−2,319
Total ,	23,47,731	16,41,080	−7,06,651
Local Consumption.			
Ahmedabad	1,76,103	1,71,933	−4,170
Kaira	1,22,961	1,28,033	+5,072
Panch Mahals	1,25,729	1,01,508	−24,221
Broach	3,150	2,250	−900
Surat	3	1	−2
Baroda	1,87,552	1,87,621	+69
Mahi Kántha Agency	50,161	42,500	−7,661
Rewa Kántha Agency	24,985	26,542	+1,557
Pálanpur Agency	43,418	37,428	−5,990
Káthiáwár Agency	2,025	2,161	+136
Cambay	12,499	13,242	+743
Bombay	2,154	1,802	−352
West Khándesh	2,250	1,800	−450
Total .	7,52,990	7,16,821	−36,169
Khárághoda Refinery .	1,000	1,040	+40
Grand Total .	31,0 ,721	23,58,941	−7,42,780

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		United Provinces.	
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.
1	2	3	4	5	6	7	8	9	10	11
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	...	...	...	...	...	...	...	...
Maroli	...	...	...	...	...	...	...	...	...	...
Bassein, Rái, Dádar, Trombay, Bhándup, Bolápur, Uran, Sheva, Karanja and Pen	10,34,019	14,16,532	32	490	14,67,546	13,89,085	9,94,414	4,13,218	47	43
Shiroda	...	...	...	...	...	...	...	...	...	...
Sánikatta	...	...	...	...	...	...	...	...	...	...
Total	10,34,019	14,16,532	32	490	14,67,546	13,89,085	9,94,414	4,13,218	47	43

APPENDIX C—*continued.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—*continued.*

	Delhi.		Bihar and Orissa.		Madras Presidency.			
					British Malabar.		Rest of the Presidency.	
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.
	12	13	14	15	16	17	18	19
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	...	...	...	...	...	...
Maroli	...	...	...	...	...	...	...	...
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen	53	...	1,225	2,129	15,69,139	11,19,323	2,69,193	2,61,104
Shiroda	...	...	...	...	5,252	7,670	6,243	...
Sánikatta	...	...	...	...	...	...	6,501	7,380
Total	53	...	1,225	2,129	15,74,391	11,26,993	2,81,937	2,68,484

APPENDIX C—*concluded.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—*concluded.*

	Total.		Foreign Malabar.		Mysore.		Within the Presidency.		Total.	
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.
	20	21	22	23	24	25	26	27	28	29
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Lharásna	...	...	...	...	...	...	4,28,178	4,08,363	4,28,178	4,08,363
Maroli	...	...	...	...	...	...	19,256	12,250	19,256	12,250
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen . .	18,38,332	13,80,426	5,74,998	6,16,008	6,60,756	6,41,813	25,61,755	22,90,512	97,33,177	81,50,356
Shiroda	11,495	7,670	...	...	...	...	75,164	69,336	86,659	77,006
Sánikatta	6,501	7,380	...	...	...	...	1,33,089	1,02,395	1,39,590	1,09,775
Total .	18,56,328	13,95,476	5,74,998	6,16,008	6,60,756	6,41,813	32,17,442	28,82,856	1,04,06,860	87,57,650

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.				
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.
Table and Packing Salt.	United Kingdom.	Bombay .	Steamers, etc.	5,537	6,933
Table and Packing Salt.	Australia .	„ .	„	6	8
Table and Packing Salt.	Holland .	„ .	„	104	130
Table and Packing Salt.	Germany .	„ .	„	28	36
Table and Packing Salt.	Africa . .	„ .	„	2	3
Black Salt . .	Kathiawar .	„ .	„	775	968
Common Salt . .	Madras . .	Kanara District.	Country craft.	1	1
	Total importations by Sea ...			6,453	8,079
Goa Salt . .	...	...	...	...	...
Common Salt .	...	...	...	...	...

D.

and by Land into the Bombay Presidency during the year 1925-26.

Importations by Land.						Total of Imports by Sea and Land.	
Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.	Mds.	Rs.
...	...	...	...	...	...	6,453	8,079
Karwar	Bombay Presidency.	Goa Fr.	Carts, head loads and Rail.	348	425		
Dodamarg	Bombay Presidency.	Goa Fr.	Carts, head loads and Rail.	2,139	2,708		
C'Rock	Bombay Presidency.	Goa Fr.	Carts, head loads and Rail.	2,26,739	4,03,249		
C'Rock	Madras	Goa Fr.	Carts, head loads and Rail.	20,687			
C'Rock	Mysore	Goa Fr.	Carts, head loads and Rail.	69,871			
C'Rock	Nizam's Territory.	Goa Fr.	Carts, head loads and Rail.	5,280			
Gogo	Ahmedabad.	Bhavnagar.	By head loads and carts.	20	25		
Total importations by Land				3,25,084	4,06,407	3,25,084	4,06,407
Total importations by Sea and Land				...	...	3,31,537	4,14,486

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during years 1924-25 and 1925-26.

Description of Salt.	1924-25.		1925-26.		Remarks.
	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	
	Mds.	Rs.	Mds.	Rs.	
Baragara Salt	31,01,715	31,22,780	23,58,941	29,23,756	
Sea Salt	1,07,43,319	1,23,09,437	90,82,714	1,05,56,369	
Natural Salt	...	...	...	...	
Sinda Salt	...	...	...	...	
Table, Packing and common Salt . . .	6,381	7,991	5,698	7,136	
Bhavnagar Black Salt (Sanchal) . . .	1,404	1,754	775	968	
Total .	1,38,52,819	1,54,41,962	1,14,48,128	1,34,88,229	

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX F.

Details of issues of salt from different sources of supply during the years 1924-25 and 1925-26.

Description of Salt.	Full Duty.		Nominal Duty.		Free.		Total.	
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Baragara Salt	30,99,684	23,56,870	...	...	2,031*	2,071†	31,01,715	23,58,941
Sea Salt	97,20,547	80,50,437	5,74,008	6,16,008	1,03,315	91,205	1,04,00,860	87,57,650
Imported Salt	3,44,244	3,31,537	...	...	...	..	3,44,244	3,31,537
Total .	1,31,73,475	1,07,38,844	5,74,008	6,16,008	1,04,346	93,276	1,38,52,819	1,14,48,128

* Includes 1,000 mds. issued to the Kharagheda Refinery.
† „ 1,040 mds. do. do. do.

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of salt in each District of the Bombay Presidency during the financial years 1922-23, 1923-24, 1924-25 and 1925-26.

District.	1st April 1922 to 28th February 1923. Duty Re. 1-4-0.	March 1923. Duty Rs. 2-8-0.	1923-24. 1st April 1923 to 29th February 1924. Duty Rs. 2-8-0 and from 1st March Re. 1-4-0.	1924-25. Duty Re. 1-4-0.	1925-26. Duty Re. 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay . .	2 4 6	3 8 0	4 3 2	2 10 0	2 10 9
Ahmedabad . .	2 9 7	2 15 5	3 5 1	2 4 7	2 4 7
Kaira . . .	2 4 11	2 15 8	3 11 10	2 5 10	2 6 6
Panch Mahals .	2 7 2	3 4 3	3 8 9	2 4 1	2 5 9
Broach . .	2 6 8	2 15 10	3 8 0	2 4 2	2 3 7
Surat . . .	2 2 10	2 11 5	3 4 10	2 2 7	2 2 7
Thana . .	3 7 3	4 9 11	4 11 6	2 12 2	2 10 8
Kolaba . .	3 3 0	3 15 2	4 6 2	2 6 6	2 6 11
Ratnagiri . .	3 3 5	3 1 10	4 9 6	3 0 10	3 0 8
Kanara . .	3 3 2	4 0 5	4 13 1	2 11 0	2 12 0
Nasik . . .	2 10 0	3 2 11	4 1 1	2 14 1	2 11 8
Khandesh West .	3 11 4	4 7 1	4 7 4	3 4 7	3 3 3
Khandesh East .	3 11 8	3 15 1	4 13 5	3 11 9	3 7 6
Ahmednagar .	3 14 3	4 2 3	4 9 4	3 0 10	3 0 4
Sholapur . .	3 11 3	4 13 5	4 9 3	3 4 10	3 3 0
Poona . . .	3 7 9	3 14 3	4 3 8	3 1 2	2 15 8
Satara . .	3 5 7	3 15 1	4 2 0	3 6 3	3 3 6
Belgaum . .	3 4 0	3 10 1	4 2 1	3 1 11	2 14 6
Dharwar . .	3 9 0	4 7 5	4 9 5	3 3 3	3 3 4
Bijapur . .	3 12 0	4 0 11	4 3 8	3 3 6	3 1 3

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1925-26, contrasted with those of the year 1924-25.

Receipts.

Items.	1924-25.	1925-26.
SALT REVENUE.	Rs.	Rs.
CENTRAL.		
Customs Duty on Salt—		
Import Duty by Sea	9,720	8,079
Do. by Land	4,20,670	4,06,407
Proceeds of Sale of Government Salt—		
Bárágara Salt	8,62,607	7,81,563
Proprietary right of Government in Salt Works—		
Government-rent at Maundage Rent	1,49,342	1,25,757
Do. (Bulsar Salt)	20,037	19,149
Do. (Konkan Salt Works credited to Land Revenue)	177	177
Farms of Government Salt Works	56,498	54,188
Other Salt (cost price on salt supplied to fish-curers, etc.)	83,679	66,204
Excise Duty on agriculturists, Salt	...	...
Do. on permits issued	1,50,02,588	1,30,63,108
Do. at nominal rates	8,984	9,835
Single and double duty (on excesses discovered on examination and by weighment at places of Import)	11,798	8,831
Fines and Forfeitures	942	1,501
Miscellaneous—		
Fees for overtime work	33,496	25,930
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000	10,000
Cost of Establishment recovered from Salt-farmers	6,254	6,255
Other Items	59,756	20,096
Total	1,67,36,548	1,46,08,880
Deduct Refunds	1,83,816	1,43,045
Net Total, Central Provincial	1,65,52,732	1,44,65,335
Sale-proceeds of forms, etc. (Credited to XXXIV.—Stationery and Printing)	257	256
Total, Provincial	257	256
Grand Total, Salt Revenue	1,65,52,989	1,44,65,591

The variations in the figures for 1924-25 as compared with those reported last year are due to subsequent adjustments.

APPENDIX H—*continued.*

Expenditure.

Items.	1924-25.	1925-26.
SALT, CENTRAL.	Rs.	Rs.
Pay of Officers—		
Supervising staff	1,00,605	1,13,471
Pay of establishment—		
Subordinate staff	17,79,083	17,56,460
Allowances, Honoraria, etc.—		
Travelling Allowance	1,18,738	1,35,876
House Rent Allowance	10,550	13,189
Local Allowance	38,921	35,278
Boat Allowance	32,277	32,611
Overtime Allowance	38,180	27,286
Other Allowances	240	220
Payment to Railway Companies for collection of salt-statistics, etc.	3,010	3,040
Rewards	5,752	8,962
Supplies and Services—		
Boat Stores and Repairs	69,534	50,794
Clothing charges	32,968	44,991
Purchase of land	2	792
Purchase of boats	2,450	3,129
Salt Purchase and Freight on account of Barágara Salt	8,79,247	5,23,934
Do. do. of removal of Salt to Fish Curing Yards	52,221	30,217
Contingencies—		
Contract contingencies	74,940	71,175
Rents	9,321	10,104
Rates and taxes	6,869	6,522
Purchase of bicycles	...	142
Service Postage and Telegrams	16,788	14,2.5
Supply of medicines	3,200	2,344
Carried forward	32,71,896	28,88,832

APPENDIX H—*concluded.*

Expenditure—*concluded.*

Items.	1924-1925.	1925-1926.
SALT, CENTRAL—*continued.*	Rs.	Rs.
Brought over	32,74,896	28,88,832
Contingencies—*continued.*		
Scales and weights	1,838	1,306
Law charges	8,633	4,267
Prizes for best salt manufactured at Kharaghoda and Dharasna	650	700
Clothing to crews	3,017	1,067
Office expenses and miscellaneous	6,637	8,005
Purchase of tents	223	84
Miscellaneous charges	250	500
Works—		
Amelioration of the condition of agarias	5,219	4,773
Petty construction and repairs	91,955	87,918
Extension and improvement of the Pritchard Salt Works	470	...
Total, Salt	33,93,788	29,97,452
Deduct amounts—		
Expenditure of the Chief Account Office debitable to 3, Salt	63,944	...
Do. do. to 6, Excise	1,964	2,608
Salt Purchase and Freight	9,31,468	...
Contribution recovered from the Bombay Government for Personal allowance	...	4,418
Contribution recovered	12,650	11,639
Total deductions	10,10,026	18,660
Net amount	23,83,762	29,78,792
Deduct one-tenth* debitable to Customs	2,38,376	...
Net nine-tenths debitable to Salt	21,45,386	...
Grand Total net Debitable to Salt	31,40,798	29,78,792

The variations in the figures for 1924-25 as compared with those reported last year are due to subsequent adjustments.

*Discontinued with effect from 1925-26.

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX. I.

	1923-24.		1924-25.		1925-26.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
1. Quantity issued and duty recovered in cash during the year . .	71,16,395	1,65,94,060	95,48,857	1,16,85,484	78,01,211	97,51,513
2. Quantity issued on credit bonds, during the year, but the duty on which remained to be recovered in the following year . . .	16,63,065	...	24,31,915	...	24,56,596	...
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realised and accounted for in that year . . .	2,56,040	...	10,48,929	..	1,49,500	...
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year .	...	22,10,273	...	3 ,48,623	..	30,39,804
5. Duty realised in the year but quantity not issued until after expiry of the year . . .	...	11,36,629	...	1,68,361	..	9,71,572
6. Duty realised for Salt remaining unissued on credit bonds duty having been realised in the year before issue .	...	1,530	...	120	...	979
Total .	90,35,500	A 1,99,43,492	1,28,29,231	B 1,50,02,588	1,04,07,307	C 1,30,63,908

A. Includes Rs. 1,056-0-0 as Duty on Refined Salt.

B. „ „ 1,926-4-0 „ „ „ and Rs. 3-4-8 on Kuda Salt.

C. „ „ 158-2-0 „ „ „

R. L. SINCLAIR,

Collector of Salt Revenue.

APPENDIX J

APPENDIX

Statement showing the operations of the Fish Curing Yards in the years 1925-26

Serial No.	Name of Yard.	Years.	Quantity of fish brought to be cured	Quantity of salt issued.	Quantity of fish removed.	Proportion of fish to each maund of salt.
			Mds.	Mds.	Mds.	
	Ratnagiri District.					
1	Borla	1925-26	6,153	2,051 332a	4,616	3
		1924-25	7,860	2,620	5,895	3
2	Jaigad	1925-26	9,881	3,312	7,410	2·98
		1924-25	11,583	3,857	8,687	3
3	Varoda	1925-26	1,017	339 15a	763	3
				804 29a	2,012	3
		1924-25	2,082			
4	Kalbadevi	1925-26	800	266 24a	600	3
				927	2,086	3
		1924-25	2,781	16a		
5	Ratnagiri	1925-26	26,709	9,025 23a	20,066	2·97
		1924-25	28,007	9,636 85a	21,080	3
6	Purnagad	1925-26	2,222	741 590	1,028 2,001	3 3
		1924-25	2,060	24a		
7	Jaitapur	1925-26	10,807	3,603 25a	8,107	3
				3,918 73a	8,822	3
		1924-25	11,763			
8	Vijiadurg	1925-26	4,715	1,063 10d	3,534	2·84
				2,783 20a	6,315	3
		1924-25	8,400			
9	Mumbri	1925-26	2,711	904	2,033	3
		1924-25	2,753	918 89a	2,064	3
10	Mithbao	1925-26	3,596	1,199 10a	2,097	3
		1924-25	3,630	1,182	2,647	3
11	Achra	1925-26	7,754	2,353	5,816	3·30
				2,048 4a	4,910	3·19
		1924-25	6,537			
12	Surjekot	1925-26	4,399	1,130	3,397	3·89
		1924-25	2,621	770	1,947	3·40
13	Malwan	1925-26	22,012	7,117 94a	16,884	3·09
				8,679 80a	21,033	3·23
		1924-25	28,045			
14	Deobag	1925-26	13,903	4,288	10,457	3·26
		1924-25	21,594	6,615	16,143	3·25
15	Mobar (Deobag foreshore)	1925-26	7,063	2,176	5,152	3·29
		1924-25	7,148	2,468	5,856	3·19
16	Kochra	1925-26	4,216	1,277 930	3,102 2,148	3·30 3·08
		1924-25	2,865	140a		
17	Vengurla	1925-26	17,374	5,657 11,737	13,107 27,062	3·07 3·08
		1924-25	36,083	563a		
18	Shiroda	1925-26	10,125	3,268	7,598	3·10
		1924-25	12,608	4,080	9,452	3·09
	Total Ratnagiri District	1925-26	1,55,567	50,319 543a	1,16,761	3·12
		1924-25	2,01,054	64,937 1,138a	1,50,810	3·10

(a) Issued for

J.

Ratnagiri and Kanara Districts of the Bombay Presidency for the and 1924-25.

Expenditure including cost of construction, removal, etc. of yards.	Receipts.					Remarks.
	Amount realised by sale of salt.	Miscellaneous receipts.	Stock of salt at the close of the year.	Value of salt in stock at the close of the year at cost price.	Total.	
2,494	2,073 278a	7	1,485	742	2,822 278a	
2,469	2,148	12	1,245	632	2,782	
4,138	2,897	2	2,003	1,332	4,231	
2,624	3,176	2	2,533	1,267	4,445	
1,490	309 12a	12	675	337	658 12a	
1,038	731 24a	29	1,033	904	1,664 24a	
1,439	262 20a	1	1,032	516	779 20a	
1,293	757 13a	14	1,336	668	1,439 13a	
8,508	7,916 20a	42	3,041	1,521	9,479 20a	
5,913	8,035 71a	12	4,134	2,067	10,114 71a	
3,482	648	3	918	459	1,110	
1,138	730 20a	7	873	463	1,200 20a	
6,067	3,162 9a	4	3,038	2,658	5,824 9a	
6,240	3,216 61a	4	3,594	3,145	6,365 61a	
4,124	1,455	4	2,934	2,568	4,027	
4,353	2,285 24a	16	2,356	2,061	4,362 24a	
1,758	791	1	746	428	1,230	
1,941	824 75a	...	878	503	1,327 75a	
2,531	1,057 8a	17	1,406	798	1,872 8a	
2,638	970	41	1,485	824	1,835	
2,544	2,059	1	954	561	2,621	
2,644	1,070 3a	...	1,293	741	2,411 3a	
3,422	988	3	1,793	1,083	2,074	
2,037	637	2	993	569	1,208	
8,466	6,306 79a	222	4,207	2,476	9,004 79a	
8,548	7,224 67a	235	3,613	1,407	8,956 67a	
5,541	3,752	3	2,426	1,415	5,170	
6,731	5,419	7	2,059	1,523	6,949	
3,524	1,880	5	2,452	1,448	3,313	
4,187	2,040	12	2,994	1,637	3,689	
1,087	1,117	9	706	304	1,520	
1,571	772 122a	...	1,018	549	1,321 122a	
9,179	4,040	7	4,181	2,221	7,177	
9,016	9,817 471a	18	3,713	1,994	11,829 471a	
3,738	2,859	...	1,477	877	3,736	
4,350	3,387	4	2,174	1,276	4,667	
74,736	44,460 435a	343	36,163	21,834	66,637 435a	
71,787	53,838 951a	415	36,904	22,310	76,563 951a	

Agricultural purposes.

APPENDIX

Serial No.	Name of Yard.	Years.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of fish removed.	Proportion of fish to each maund of salt.
	Kanara District.		Mds.	Mds.	Mds.	
19	Majali	1925-26	20,550	4,979 96	15,668	4·19
		1924-25	12,577	3,611 77a	9,377	4·8
20	Bhaitkhol	1925-26	2,379	397 22a	1,954	6
		1924-25	25,064	7,357	20,886	3·41
21	Bingi	1925-26	2,043	467	1,670	4·37
		1924-25	5,689	1,244	4,713	4·57
22	Chendia	1925-26	3,819	1,050	2,775	3·64
		1924-25	4,255	909	3,397	4·68
23	Kodar	1925-26	963	292	793	3·30
		1924-25	4,511	1,418	3,700	3·18
24	Harwada	1925-26	7,992	1,644 16a	6,531	4·86
		1924-25	5,424	1,104	4,520	4·50
25	Kenb	1925-26	2,821	673	2,417	3·23
		1924-25	3,522	1,046	2,965	3·37
26	Gangavli	1925-26	2,517	499	2,098	5·04
		1924-25	1,314	297	1,095	4·42
27	Tadri	1925-26	2,250	622	1,760	3·62
		1924-25	4,155	1,040	2,425	4
28	Kumta	1925-26	1,668	373 26a	1,492	5
		1924-25	4,833	999 61a	3,866	4·84
29	Mallukurwa	1925-26	7,194	1,250 33a	5,975	5·76
		1924-25	9,099	1,620	7,458	5·62
30	Manki	1925-26	5,624	1,074	4,689	5·44
		1924-25	11,151	2,100	9,354	5·31
31	Murdeshwar	1925-26	1,118	299	932	3·74
		1924-25	2,648	525 89a	2,164	5·04
32	Shirali	1925-26	6,660	1,231 22a	5,208	5·43
		1924-25	6,403	1,091 24a	5,340	5·87
33	Bhatkal	1925-26	3,669	469	3,023	5·46
		1924-25	4,337	806	3,290	5·38
	Total Kanara District	1925-26	70,784	15,499 215a	56,035	4·60
		1924-25	1,04,981	24,767 251a	84,550	4·33
	Grand Total	1925-26	2,26,351	65,618	1,72,796	3·86
		1924-25	3,08,035	69,204 1,369a	2,35,360	3·42

(a) Issued fo

J—*contd.*

Expenditure including cost of construction, removal, etc. of yards.	Receipts.					Remarks.
	Amount realised by sale of salt.	Miscellaneous receipts.	Stock of salt at the close of the year.	Value of salt in stock at the close of the year at cost price.	Total.	
4,966	4,357 80*a*	38	2,474	2,165	6,560 80*a*	
2,977	2,170 64*a*	31	1,824	1,606	3,707 64*a*	
4,009	347 19*a*	...	2,670	2,336	2,683 19*a*	
6,121	6,025	15	2,931	2,565	8,605	
1,076	1,408	1	1,180	1,033	1,441	
1,210	1,015	20	645	564	1,599	
2,195	919	11	1,966	1,720	2,650	
1,702	741	13	1,436	1,256	2,010	
2,197	256	...	1,489	1,303	1,559	
2,738	1,156	...	1,488	1,302	2,458	
2,072	1,439 13*a*	...	1,344	1,176	2,615 13*a*	
1,301	991	...	1,125	985	1,976	
1,693	763	...	1,434	1,255	2,018	
1,784	854	...	1,282	1,121	1,975	
1,288	436	...	1,008	882	1,318	
956	246	...	780	682	928	
1,191	544	5	590	516	1,065	
3,731	846	23	272	238	1,107	
2,510	326 22*a*	2	1,399	1,224	1,552 22*a*	
2,806	815 51*a*	19	1,505	1,317	2,151 51*a*	
3,742	1,093 28*a*	21	2,713	2,374	3,488 28*a*	
2,663	1,333	7	1,959	1,714	3,054	
2,196	905	...	723	632	1,537	
2,255	1,788	...	1,763	1,543	3,281	
1,367	262	...	1,209	1,058	1,320	
1,164	432 75*a*	...	903	790	1,322 75*a*	
1,773	1,077 19*a*	5	852	745	1,837 19*a*	
1,599	905 20*a*	3	567	497	1,405 20*a*	
2,685	427	11	2,365	2,070	2,508	
1,960	662	17	1,074	940	1,619	
35,159	13,559 181*a*	94	23,416	20,488	34,141 181*a*	
34,997	19,329 210*a*	148	19,554	17,110	37,187 210*a*	
1,09,895	58,019	437	59,570	42,322	1,00,778	
1,06,784	73,767 1,161*a*	563	56,458	39,420	1,13,750 1,161*a*	

Agricultural purposes.

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX K.

Statement showing details of cases of Salt Smuggling disposed of by the Salt Department during the year 1925-1926.

Divisions.	Salt.											
	Nature of Offence.											
	Theft from Salt Works.		Smuggling foreign salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	1	0 2 60	...	...	4	0 32 5	...	...	...	...	5	0 34 65
Daman Frontier	...	...	...	...	...	...	...	...	...	...	...	...
Total N. D. and Daman	1	0 2 60	...	...	4	0 32 5	..	...	...	...	5	0 34 65
Southern Division	9	6 33 03	...	...	4	0 6 69	3	24 0 0	14	443 30 06	30	475 0 38
Goa Territory	...	...	6	17 26 55	...	...	...	...	2	0 15 0	8	18 1 55
Total, S. D. and Goa	9	6 33 03	6	17 26 55	4	0 6 69	3	24 0 0	16	444 14 06	38	493 2 13
Total	10	6 36 43	6	17 26 55	8	0 38 74	3	24 0 0	16	444 14 06	43	493 36 78

APPENDIX K *contd.*

SALT—*contd.*

Divisions.	Mode of Smuggling.											
	By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	3	0 7 5	...	...	...	...	...	...	2	0 27 60	5	0 34 65
Damaun Frontier	...	...	...	...	...	...	...	...	..	...	...	...
Total N. D. and Damaun	3	0 7 5	..		...	..	...	.	2	0 37 60	5	0 34 65
Southern Division	4	3 15 20	..	,,,	3	3 28 0	6	449 35 35	17	18 1 63	30	475 0 38
Goa Territory	6	17 26 55	...	...	...	...	...	...	2	0 15 0	8	18 1 55
Total S. D. and Goa	10	21 1 75	...	,	3	3 28 0	6	449 35 75	19	18 16 63	38	493 2 13
Total	18	21 9 0	...	...	3	3 28 0	6	449 35 35	21	19 4 43	43	493 36 78

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APPENDIX K—*concld.*

SALT—*concld.*

Divisions.	How cases were disposed of.						Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction-sale of confiscated property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated property.	Rewards granted if any.
	No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of conviction on number prosecuted.							
						Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division	5	...	5	5	...	100	2 1 4	...	0 8 0	0 8 0	42 0 0	2 8 4	20 0 0
Damaun Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...
Total N. D. & Damaun	5	...	5	5	...	100	2 1 4	...	0 8 0	0 8 0	42 0 0	2 8 4	20 0 0
Southern Division	42	11	30	30	...	100	14,974 13 3	265 0 0	34 14 9	299 14 9	417 0 0	13,822 9 3	147 8 0
Goa Territory	13	...	13	13	...	100	36 9 9	...	37 14 6	37 14 6	71 0 0	36 9 9	65 0 0
Total S. D. and Goa	55	11	43	43	...	100	15,011 6 0	265 0 0	72 13 3	337 13 3	488 0 0	13,859 3 0	212 8 0
Total	60	11	48	48	...	100	15,013 7 4	265 0 0	73 5 3	338 5 3	530 0 0	13,861 11 4	241 8 0

*One case is pending decision.

R. L. SINCLAIR,
Collector of Salt Revenue.

GIPD—520 Coll. of Salt Rev. Bom.—4-11-26—360.